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IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA,

Plaintiff,

v.

CHARLES M. BRENT,

Defendant.

**COMPLAINT TO REDUCE TAX ASSESSMENTS TO JUDGMENT**

The plaintiff, the United States of America, complains and alleges against the defendant as follows:

**NATURE OF THE ACTION**

1. This is a civil action in which the United States seeks to reduce to judgment federal tax assessments made against the defendant Charles Brent for the years 1998, 1999, 2000, 2001, and 2002.

**JURISDICTION AND VENUE**

2. This civil action is commenced at the request of, and with the authorization of, the Chief Counsel for the Internal Revenue Service, a delegate of the Secretary of Treasury, and at the direction of the Attorney General of the United States, pursuant to 26 U.S.C. § 7401.

3. Jurisdiction over this action is conferred upon this court by virtue of 28 U.S.C. §§ 1331, 1340 and 1345 and 26 U.S.C. § 7402 (a).
4. Venue is proper in this district and division under 28 U.S.C. § 1396.

### PARTIES

5. Plaintiff is the United States of America.
6. Defendant Charles M. Brent resides in Mays Landing, New Jersey, within this judicial district.

### CLAIM FOR RELIEF

7. Plaintiff incorporates herein by reference the allegations set forth in paragraphs 1 through 6 of the complaint.
8. On the dates set forth below, a delegate of the Secretary of the Treasury properly and timely made assessments against, and gave notice of, and made demand for payment upon the Taxpayer, Charles M. Brent, for unpaid federal income taxes (Form 1040) and statutory additions to tax, for the 1998-2002 taxable years in the amounts hereinafter indicated:

Taxable Period Ending	Date of Assessment	Amount of Assessment	Balance Due as of 5/15/2013
1998 (1040)	10/13/2003	\$ 50,315 (1)	\$134,488.69
	10/13/2003	\$ 12,075.60 (2)	
	10/13/2003	\$11,320.88 (2)	
	10/13/2003	\$ 2,302.33 (2)	
	10/13/2003	\$ 23,305.25 (3)	
	12/8/2003	\$ 503.15 (2)	
1999 (1040)	10/13/2003	\$ 61,334 (1)	\$182,280.77
	10/13/2003	\$11,040.12 (2)	
	10/13/2003	\$ 2,968.29 (2)	
	10/13/2003	\$ 13,800.15 (2)	

Taxable Period Ending	Date of Assessment	Amount of Assessment	Balance Due as of 5/15/2013
	10/13/2003	\$ 20,395.08 (3)	
	12/08/2003	\$ 2,453.36 (2)	
2000 (1040)	10/13/2003	\$ 36,653 (1)	\$97,702.15
	10/13/2003	\$ 4,398.36 (2)	
	10/13/2003	\$ 1,957.79 (2)	
	10/13/2003	\$ 8,246.93 (2)	
	10/13/2003	\$ 7,305.72 (3)	
	12/18/2003	\$ 1,466.12 (2)	
2001 (1040)	2/20/2006	\$ 598.40 (1)	\$1,173.38
	2/20/2006	\$ 23 (2)	
	2/20/2006	\$ 150 (2)	
	2/20/2006	\$ 170.33 (3)	
	5/28/2007	\$ 80.88 (2)	
	5/26/2008	\$ 34.04 (2)	
2002 (1040)	2/20/2006	\$ 4,213.00 (1)	\$10,321.19
	2/20/2006	\$ 143.00 (2)	
	2/20/2006	\$ 1,053 (2)	
	2/20/2006	\$ 839.52 (3)	
	5/28/2007	\$ 589.82 (2)	
	5/26/2008	\$463.43 (2)	

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- (1) Federal income taxes assessed  
(2) Penalty  
(3) Statutory interest

9. The aforementioned tax assessments were correctly made in accordance with law.

10. Interest, costs, and statutory additions have accrued on the unpaid balance of the tax assessments since the dates of assessments, and will continue to accrue.
11. Several credits have been applied to the assessments described in paragraph 8.
12. Despite notice and demand for payment, the Taxpayer, Charles M. Brent, has neglected or refused to fully pay to the United States the tax assessments described in paragraph 8, above, together with the statutory additions to tax and interest which have accrued thereon as provided by law.
13. As a result of its failure to fully pay the tax assessments described in paragraph 8, above, Charles M. Brent is indebted to the United States for the unpaid balance of the federal tax assessments made against him for the 1998-2002 tax years in the amount of \$425,966.18, as of May 15, 2013, together with accrued statutory additions to tax and interest as provided by law.

WHEREFORE, the plaintiff, United States of America, prays:

- A. That the Court render judgment in favor of the United States and against defendant Charles M. Brent in the amount of \$425,966.18, as of May 15, 2013, together with all interest and penalties that have accrued and will continue accruing according to law relating to the income tax, penalties, and interest for the years 1998, 1999, 2000, 2001, and 2002.
- B. That the Court award the United States such other and further relief, including the costs of this action, that the Court deems appropriate.

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DATE: October 4, 2013

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